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## PART III.

### Legislative Measures and Rules thereunder.

### NOTIFICATION.

*No. J.* 2837—*Enc., dated* 10*th December* 1921.

Under Section 15 of the Mysore Legislative Council Regulation, 1907, the accompanying Regulation entitled "The Freight (Railway) Tax Regulation", Regulation VIII of 1921, which received the assent of His Highness the Maharaja on the 4th December 1921, is published for general information.

By Order,
S. HIRIANNAIYA,
*Secretary to Government,*
*General Department.*

### REGULATION VIII OF 1921.

*Received the assent of His Highness the Maharaja on the* 4*th day of December* 1921.

### A Regulation to impose a Tax on goods carried by Railway.

*(Passed as an Emergency Regulation under Section* 15 *of the Mysore Legislative Council Regulation,* 1907.*)*

Whereas it is expedient to impose a tax on goods carried within Mysore by railway; His Highness the Maharaja is pleased to enact as follows:—

1. (1) This Regulation may be called the Freight (Railway) Tax Regulation, 1921. **Short title and commencement.**

(2) It shall come into force at once.

2. In this Regulation—

Definitions.

The expression 'administration' has the meaning attributed to it by the Mysore Railway Regulation, 1894.

'Prescribed' means prescribed by rules made under this Regulation.

Levy of tax on goods carried by Railway.

3. (1) Subject to the provisions of this Regulation, there shall be levied and collected on goods carried by any railway in Mysore from one station to another within Mysore, a tax at the rate specified in that behalf in the Schedule.

(2) The tax imposed by sub-section (1) shall be collected by means of a surcharge on freight by the administration of the railway by which the goods are carried, and shall be paid to the prescribed authority in the prescribed manner within the prescribed time, after making such deduction as may be prescribed to meet any expenses incurred in connection with the collection of the tax.

Power to make rules.

4. (1) The Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Regulation.

(2) In particular and without prejudice to the generality of the foregoing power, the Government may make rules—

(a) regulating the collection of the tax imposed by this Regulation and providing for the authority to which, and the time and the manner in which, such tax shall be paid,

(b) providing for any other matter, which by this Regulation is to be prescribed.

Power to exempt goods or class of goods from the operation of the Regulation.

5. The Government may, by notification in the official Gazette, exempt, either in whole or in part and either absolutely or subject to such conditions as may be prescribed any goods or class of goods from the tax imposed under this Regulation.

SCHEDULE.

*(See Section 3.)*

| 1 | 2 | 3 |
|---|---|---|
| Goods | Unit or method of taxation | Rate of tax |
| All goods (including goods carried by coaching traffic) other than food grains and pulses, firewood and fodder | Per rupee of net freight payable | Two and a half annas |

M. KANTARAJ URS,
*Dewan.*

## REGULATION VII OF 1921.

*(Received the assent of His Highness the Maharaja on the 4th day of December 1921.)*

## A Regulation further to amend the Mysore Registration Regulation, 1903.

Whereas it is expedient further to amend the Mysore Registration Regulation, 1903; His Highness the Maharaja is pleased to enact as follows:—

The full stop at the end of Section 80 shall be replaced by a comma and the following words added:—

Amendment of Section 80.

"either in cash or by means of adhesive stamps affixed thereto as the Government may, from time to time, by notification in the official Gazette, direct."

M. KANTARAJ URS,
*Dewan.*